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OFFICIAL GOVERNMENT OF GOA GAZETTE



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GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(09/2024-Rate)/26768

In exercise of the powers conferred by sub-section (3) of Section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:—

(1)	(2)	(3)	(4)
"5AB	Service by way of renting of any property other than residential dwelling	Any unregistered person	Any registered person."

2. This notification shall come into force with effect from the 10th day of October, 2024.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 9th October, 2024.

Notification

38/1/2017-Fin(R&C)(05/2024-Rate)/26769

In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(1/2017-(Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,—

(a) after Schedule I -2.5%, in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely:—

"(233) Trastuzumab Deruxtecan
(234) Osimertinib
(235) Durvalumab";

(b) in Schedule II - 6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

"32C	1905	Extruded or expanded products, savoury or salted (other than unfried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)";
	90	
	30	

(c) in Schedule III - 9%,—

(i) against S. No. 16, in column (3), for the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion", the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted" shall be substituted;

(ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely:—

"435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles";
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(d) in Schedule IV - 14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

"210A	9401 20 00	Seats of a kind used for motor vehicles".
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2. This notification shall come into force on the 10th day of October, 2024.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 9th October, 2024.

Notification

38/1/2017-Fin(R&C)(06/2024-Rate)/26770

In exercise of the powers conferred by sub-section (3) of Section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(4/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"8.	72, 73,74,75, 76, 77, 78,79, 80 or 81	Metal scrap	Any unregistered person	Any registered person".

2. This notification shall come into force on the 10th day of October, 2024.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 9th October, 2024.

Notification

38/1/2017-Fin(R&C)(07/2024-Rate)/26771

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and Section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(11/2017-Rate) dated 30th June,

2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017 namely:—

1. In the said notification, in the Table, against serial number 8,

(i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely:—

(3)	(4)	(5)
"(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that of credit input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation]."

(ii) in column (3), in term (vii), after the brackets and figures "(iva)," the brackets and figures "(ivb)," shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 9th October, 2024.

Notification

38/1/2017-Fin(R&C)(08/2024-Rate)/26772

In exercise of the powers conferred by sub-section (3) and sub-section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of section 15 and Section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following

amendment further to amend the Government notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,

1. (i) In the said notification, in the Table,—

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/transformers/ /capacitors etc., releasing electricity connection, shifting of meter/service lines, issuing duplicate bill etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil"

(B) after serial number 44 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by—	Nil	Provided that the research association, university,

(1)	(2)	(3)	(4)	(5)
		(a) a Government Entity; or (b) a research association university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of Section 35 of the Income Tax Act, 1961		college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of Section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service"

(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil"

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
"69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by— (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to— (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or	Nil	Nil"

(1)	(2)	(3)	(4)	(5)
		(iii) any National Skill Qualification framework aligned ed qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.		

(E) against serial number 71, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h),—

(a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

By order and in the name of the Governor of Goa.

Pranab G. Bhat , Under Secretary, Finance (R&C).

Porvorim, 9th October, 2024.

Notification

38/1/2017-Fin(R&C)(280)/26797

In exercise of the powers conferred by sub-section (2) of Section 23 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the

recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(4) dated 21st June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 11 dated 21st June, 2017, namely:—

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely:—

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 10th October, 2024.

Notification

38/1/2017-Fin(R&C)(281)/26798

In exercise of the powers conferred by sub-section (3) of Section 1 read with Section 51 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), hereafter in this notification referred to as the said Act, the Government of Goa, on the recommendations of the Council, hereby makes the following amendment further to amend the Government notification No. 38/1/2017-Fin(R&C)(72) dated 21st September, 2018, published in the Official Gazette, Extraordinary No. 2, Series I No. 25 dated the 21st September, 2018, namely:—

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,—

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule

to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

(ii) for the third proviso, the following proviso shall be substituted, namely—

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section

51 of the said Act, except the person referred to in clause (d) of this notification.”

2. This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 10th October, 2024.

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